

TRIPURA



GAZETTE

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**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2020(Part-IV)

Dated, Agartala, the 21st May, 2020.

NOTIFICATION

In exercise of the powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), read with sub-rule (5) of rule 61 of the Tripura State Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2020(Part-II), dated the 20th May, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1220, dated the 20th May, 2020, namely:—

In the said notification, in the first paragraph, after the first proviso, the following provisos shall be inserted, namely:—

“Provided also that, for taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the State of Tripura, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 14th day of July, 2020.”.

By order of the Governor,

 A handwritten signature in black ink, appearing to read "Nagesh Kumar B, IAS".

(Nagesh Kumar B, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: The principal notification number NO.F.1-11(91)-TAX/GST/2020(Part-II), dated the 20th May, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1220, dated the 20th May, 2020.